1. APPROPRIATION REPORT.

G. C. No. P. 259-G, dated 14th April 1947.

Finance and Appropriation Accounts :
Reconciliation of figures in —
Prompt disposal of audit enquiries in connection with —

It is essential that all the reconciliation work should be completed punctually and expeditiously and all the audit enquiries regarding the Finance and appropriation Accounts attended to and dealt with promptly, in order to facilitate timely compilation and publication of those Accounts and the Audit Reports thereon. All Heads of Offices are therefore requested to see that the instructions contained in the G. C., Finance Department, No. P. 259-G, dated 14th February 1940 and the *Government Resolution*, Finance Department, No. 2513/33, dated 29th August 1941 are again brought to the notice of the staff under them and that they are observed very strictly in future.

G. C. No. P. 259-G, dated 5th December 1947.

Appropriation Accounts for 1944-45 :
Recommendations made by the *Public Accounts* Committee on the —

In sub-paragraphs (1) and (3) of paragraph 4 of their Report on the Appropriation Accounts of the Government of Bombay for 1944-45 and the Audit Report thereon, the Public Accounts Committee have made the following general recommendations in respect of non-utilization of budget grants :—

"(1) The original grant should be strictly related to capacity to spend. Capacity to spend is conditioned by various factors such as labour, technical staff, material, transport, etc. The relevant among these factors should invariably be taken into account in fixing the original grant."

"(3) Steps should also be taken for minimising the delay between the passing of the budget and communication to disbursing authorities of the budget provisions with which they are concerned."

With regard to the first of the above two recommendations, the attention of all the Administrative Departments and Controlling Officers is invited to *Chapters III to VI* of the Bombay Budget Manual wherein detailed instructions for preparing the departmental estimates, both of receipts and of expenditure, and the procedure to be followed and the factors to be taken into account while proposing estimates for expenditure on existing as well as 'new' services, have been prescribed, and they are requested to see that these instructions are scrupulously observed.

2. As regards the other recommendation of the Public Accounts Committee, attention is invited to the instructions regarding the distribution of the budget grants and their communication to the controlling and disbursing officers laid down in paragraphs 92-94 of the Bombay Budget